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From:

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To:

Cc:

Subject: RE: 6501 Question

The IRS may not assess a tax liability after the assessment statute of limitations expires for assessing that tax liability. The IRS and a taxpayer cannot agree to extend an already expired limitations period. In certain circumstances, a taxpayer can voluntarily pay an unassessed tax liability to satisfy this unassessed tax liability, but that does not involve the IRS assessing a barred year.
